



# TAMIL NADU GOVERNMENT GAZETTE

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## Part III—Section 1(a)

**General Statutory Rules, Notifications, Orders, Regulations, etc.,  
issued by Secretariat Departments.**

### NOTIFICATIONS BY GOVERNMENT

#### COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

AMENDMENTS TO THE TAMIL NADU GOODS AND SERVICES TAX RULES, 2017.

[G.O. Ms. No.98, Commercial Taxes and Registration (B1), 26th June 2020, Aani 12, Saarvari, Thiruvalluvar Aandu-2051.]

**SRO A-22(f)/2020.**

In exercise of the powers conferred by Section 164 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following rules further to amend the Tamil Nadu Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Tamil Nadu Goods and Services Tax (Seventh Amendment) Rules, 2020.  
(2) They shall be deemed to have come into force with effect from the 01st day of April, 2020.
2. In the Tamil Nadu Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely:-

"TABLE

Sl. No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. of the turnover in the State or Union territory
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half per cent. of the turnover of taxable supplies of goods and services in the State or Union territory
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three per cent. of the turnover of supplies of goods and services in the State or Union territory."

Dr. BEELA RAJESH,  
Secretary to Government.